

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastern Pulaski Com Sch Corp (6620)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,072,228	\$3,888,159	\$3,407,763	\$4,143,348	0.4%	21.6%
Group Health Insurance	222	\$623,347	\$607,845	\$634,024	\$692,253	2.7%	9.2%
Social Security Certified	212	\$338,638	\$321,622	\$281,133	\$336,870	-0.1%	19.8%
Non - Certified Salaries	120	\$200,220	\$178,949	\$199,511	\$319,892	12.4%	60.3%
Teacher Retirement Fund, After 7-1-95	216	\$246,636	\$348,711	\$236,411	\$301,722	5.2%	27.6%
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$0	\$142,211	NA	NA
Textbooks	630	\$166,443	\$62,120	\$94,571	\$138,171	-4.5%	46.1%
Public Employees Retirement Fund	214	\$48,452	\$61,239	\$57,509	\$77,312	12.4%	34.4%
Transfer Tuition to Ed. Service Agencies Within State	564	\$771,172	\$735,219	\$784,198	\$73,360	-44.5%	-90.6%
Pre-2008 Object Code - Temporary Salaries	130	\$74,575	\$75,427	\$72,174	\$58,185	-6.0%	-19.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$79,879	\$88,589	\$49,803	\$57,444	-7.9%	15.3%
Operational Supplies	611	\$85,333	\$51,805	\$54,010	\$48,783	-13.0%	-9.7%
Social Security Noncertified	211	\$37,985	\$35,893	\$36,120	\$42,807	3.0%	18.5%
Connectivity	744	\$13,304	\$12,793	\$17,363	\$25,240	17.4%	45.4%
Other Group Insurance Authorized by Statute	224	\$20,695	\$16,009	\$16,950	\$18,457	-2.8%	8.9%
Overtime Salaries	140	-\$1,485	\$3,925	\$3,900	\$12,121	NA	210.8%
Group Life Insurance	221	\$10,527	\$10,378	\$9,596	\$10,398	-0.3%	8.4%
Other Technology Hardware	746	\$0	\$0	\$9,580	\$10,132	NA	5.8%
Library Books	640	\$4,751	\$4,752	\$4,664	\$7,620	12.5%	63.4%
Travel	580	\$3,754	\$3,630	\$3,296	\$2,717	-7.8%	-17.6%
Repairs and Maintenance Services	430	\$8,740	\$7,238	\$9,088	\$1,075	-40.8%	-88.2%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$960	NA	NA
Other Purchased Services	593	\$2,794	\$9,217	\$0	\$600	-31.9%	NA
Periodicals	650	\$715	\$608	\$669	\$521	-7.6%	-22.1%
Computer Hardware	741	\$1,433	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$82,519	\$46,776	\$17,066	\$0	-100.0%	-100.0%
Licensed Employees	135	\$0	\$350	\$0	\$0	NA	NA
Content	747	\$0	\$7,913	\$59,049	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$0	\$56	\$900	\$0	NA	-100.0%
Professional Development	748	\$0	\$0	\$250	\$0	NA	-100.0%
Rentals	440	\$1,602	\$50	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$6,894,257	\$6,579,273	\$6,059,597	\$6,522,199	-1.4%	7.6%
Student Instructional Support							
Certified Salaries	110	\$499,803	\$490,306	\$437,764	\$481,746	-0.9%	10.0%
Non - Certified Salaries	120	\$190,488	\$188,072	\$184,717	\$196,837	0.8%	6.6%
Operational Supplies	611	\$2,801	\$3,657	\$2,988	\$3,014	1.9%	0.9%
Telephone	531	\$10,546	\$9,739	\$5,867	\$2,809	-28.2%	-52.1%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastern Pulaski Com Sch Corp (6620)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$1,137	\$937	\$2,043	\$2,379	20.3%	16.4%
Awards	875	\$1,000	\$0	\$1,000	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$705,775	\$692,710	\$634,380	\$686,785	-0.7%	8.3%
Overhead and Operational							
Non - Certified Salaries	120	\$721,737	\$1,027,019	\$995,570	\$1,074,721	10.5%	8.0%
Operational Supplies	611	\$194,094	\$331,511	\$353,775	\$345,255	15.5%	-2.4%
Vehicles	731	\$0	\$196,675	\$0	\$323,962	NA	NA
Group Health Insurance	222	\$205,170	\$251,476	\$268,996	\$262,673	6.4%	-2.4%
Other Employee Benefits	241 - 290	\$1,094	\$4,300	\$1,945	\$178,395	257.3%	9072.0%
Certified Salaries	110	\$254,338	\$285,421	\$214,226	\$176,807	-8.7%	-17.5%
Repairs and Maintenance Services	430	\$61,354	\$71,262	\$98,782	\$111,014	16.0%	12.4%
Gasoline and Lubricants	613	\$55,288	\$133,036	\$135,837	\$104,892	17.4%	-22.8%
Public Employees Retirement Fund	214	\$76,948	\$107,772	\$95,178	\$103,083	7.6%	8.3%
Social Security Noncertified	211	\$62,065	\$76,920	\$73,377	\$78,346	6.0%	6.8%
Heating and Cooling for Buildings - Gas	622	\$279,224	\$286,649	\$308,104	\$77,150	-27.5%	-75.0%
Heating and Cooling for Buildings - Fuel Oil	623	\$0	\$0	\$36,022	\$53,866	NA	49.5%
Light and Power - Other Than Heating and Cooling	625	\$33,206	\$56,549	\$22,297	\$40,751	5.3%	82.8%
Heating and Cooling for Buildings - Electricity	621	\$0	\$0	\$0	\$38,934	NA	NA
Water and Sewage	411	\$15,336	\$30,212	\$27,994	\$25,651	13.7%	-8.4%
Equipment	730	\$153	\$2,753	\$77,724	\$25,200	258.2%	-67.6%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$8,691	\$15,977	NA	83.8%
Pre-2008 Object Code - Temporary Salaries	130	\$16,691	\$25,501	\$13,869	\$15,708	-1.5%	13.3%
Dues and Fees	810	\$10,166	\$12,005	\$9,840	\$13,602	7.6%	38.2%
Social Security Certified	212	\$22,563	\$21,138	\$16,192	\$13,406	-12.2%	-17.2%
Travel	580	\$11,739	\$9,820	\$9,571	\$8,600	-7.5%	-10.1%
Student Transportation Services	510	\$10,880	\$8,894	\$7,932	\$8,319	-6.5%	4.9%
Other Technology Hardware	746	\$0	\$0	\$0	\$6,732	NA	NA
Advertising	540	\$5,500	\$5,646	\$4,728	\$5,448	-0.2%	15.2%
Content	747	\$0	\$0	\$0	\$5,250	NA	NA
Tires and Repairs	612	\$1,692	\$2,682	\$1,939	\$5,223	32.5%	169.4%
Removal of Refuse and Garbage	412	\$4,860	\$5,024	\$5,277	\$5,092	1.2%	-3.5%
Workers Compensation Insurance	225	\$33,000	\$33,370	\$26,000	\$4,380	-39.6%	-83.2%
Food Purchases	614	\$1,170	\$2,702	\$1,290	\$3,587	32.3%	178.1%
Other Supplies and Materials	615, 660 - 689	\$2,226	\$2,670	\$6,466	\$2,987	7.6%	-53.8%
Postage and Postage Machine Rental	532	\$4,796	\$4,705	\$3,988	\$2,852	-12.2%	-28.5%
Group Life Insurance	221	\$523	\$1,122	\$1,163	\$1,277	25.0%	9.8%
Rentals	440	\$2,173	\$1,686	\$1,668	\$919	-19.4%	-44.9%
Other Professional and Technical Services	319	\$4,611	\$3,539	\$5,219	\$908	-33.4%	-82.6%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastern Pulaski Com Sch Corp (6620)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$2,635	\$2,877	\$1,466	\$702	-28.2%	-52.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,698	\$8,684	\$2,329	\$699	-46.8%	-70.0%
Official Bond Premiums	525	\$713	\$889	\$691	\$547	-6.4%	-20.8%
Board of Education Services	318	\$0	\$0	\$0	\$546	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$2,845	\$782	\$416	NA	-46.8%
Textbooks	630	\$2,901	\$672	\$175	\$100	-56.9%	-42.9%
Insurance	520	\$84,466	\$83,871	\$101,479	\$0	-100.0%	-100.0%
Overtime Salaries	140	\$0	\$1,024	\$0	\$0	NA	NA
Staff Services	314	\$250	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$0	\$0	\$0	-\$168	NA	NA
Overhead and Operational Total		\$2,192,260	\$3,102,921	\$2,940,580	\$3,143,809	9.4%	6.9%
Non Operational							
Construction Services	450	\$269,688	\$192,093	\$68,504	\$786,203	30.7%	1047.7%
Other Purchased Services	593	\$0	\$0	\$0	\$575,612	NA	NA
Other Supplies and Materials	615. 660 - 689	\$6,265	\$8,500	\$0	\$448,270	190.8%	NA
Interest	832	\$1,017,111	\$1,008,054	\$998,334	\$440,000	-18.9%	-55.9%
Equipment	730	\$20,935	\$29,796	\$193,954	\$291,090	93.1%	50.1%
Computer Hardware	741	\$37,113	\$68,122	\$92,984	\$199,924	52.3%	115.0%
Redemption of Principal	831	\$160,000	\$170,000	\$180,000	\$150,349	-1.5%	-16.5%
Improvements Other Than Buildings	715	\$701	\$0	\$155	\$105,681	250.4%	67866.4%
Non - Certified Salaries	120	\$388,182	\$69,788	\$62,221	\$64,192	-36.2%	3.2%
Repairs and Maintenance Services	430	\$4,890	\$1,651	\$1,967	\$46,717	75.8%	2274.7%
Certified Salaries	110	\$90,147	\$31,300	\$30,892	\$33,618	-21.9%	8.8%
Distance Learning Equipment	742	\$7,240	\$0	\$2,201	\$24,017	35.0%	991.1%
Operational Supplies	611	\$121,786	\$2,325	\$1,054	\$3,053	-60.2%	189.7%
Professional Development	748	\$465	\$300	\$3,869	\$2,153	46.7%	-44.4%
Content	747	\$1,056	\$21,505	\$0	\$0	-100.0%	NA
Group Health Insurance	222	\$49,829	\$0	\$0	\$0	-100.0%	NA
Social Security Noncertified	211	\$16,139	\$0	\$19	\$0	-100.0%	-100.0%
Public Employees Retirement Fund	214	\$8,269	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$4,618	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$20,549	\$0	NA	-100.0%
Vehicles	731	\$168,332	\$0	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$740	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$1,922	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$6,920	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$2,262	\$760	\$1,230	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$557	\$0	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastern Pulaski Com Sch Corp (6620)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Light and Power - Other Than Heating and Cooling	625	\$2,267	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$76,058	\$0	\$0	\$0	-100.0%	NA
Water and Sewage	411	\$371	\$0	\$0	\$0	-100.0%	NA
Tires and Repairs	612	\$283	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$2,464,148	\$1,604,196	\$1,657,933	\$3,170,877	6.5%	91.3%
Grand Total		\$12,256,440	\$11,979,100	\$11,292,490	\$13,523,670	2.5%	19.8%